

FIG. 1A

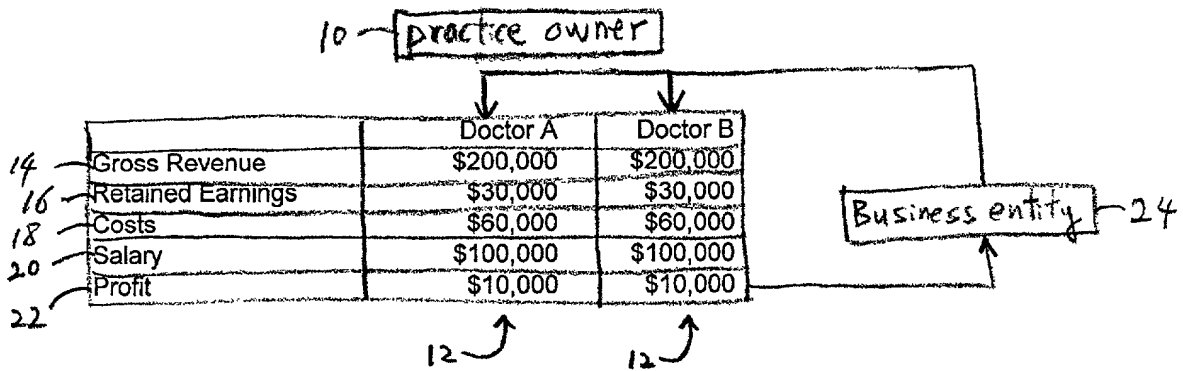


FIG. 1B

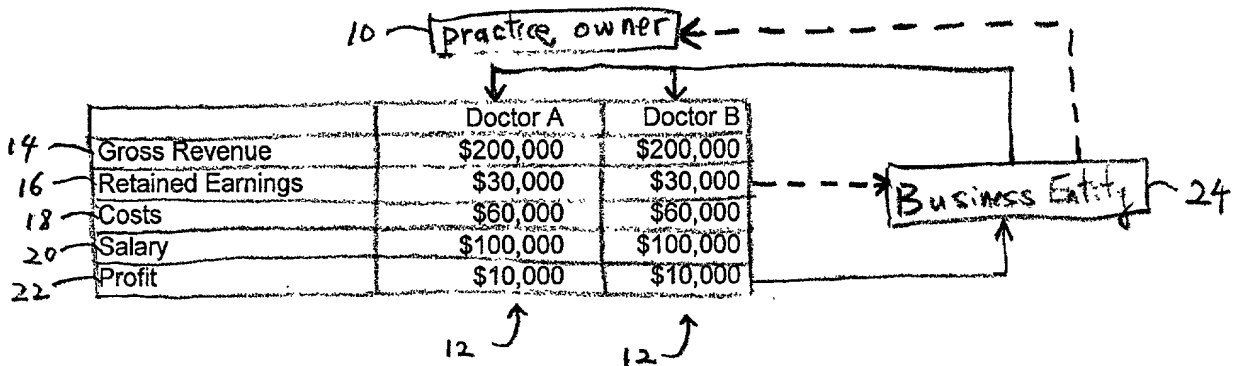


FIG. 1C

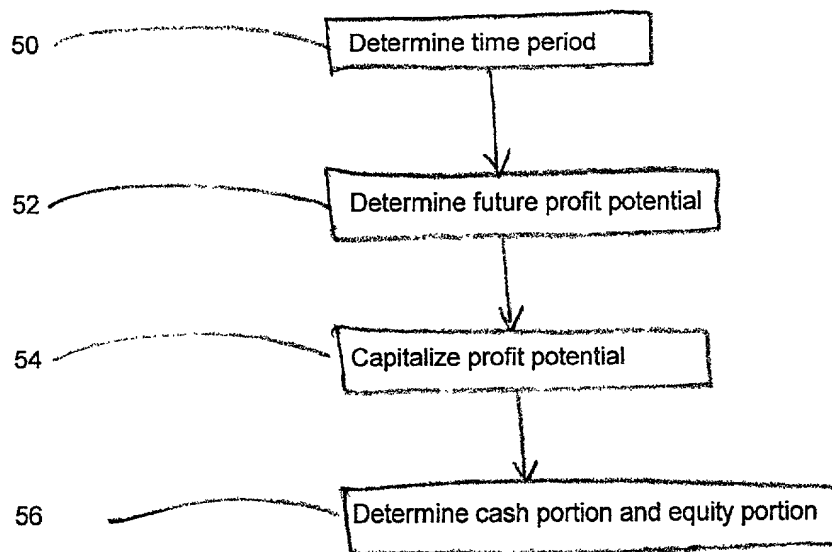


FIG. 2

Business Entity 70

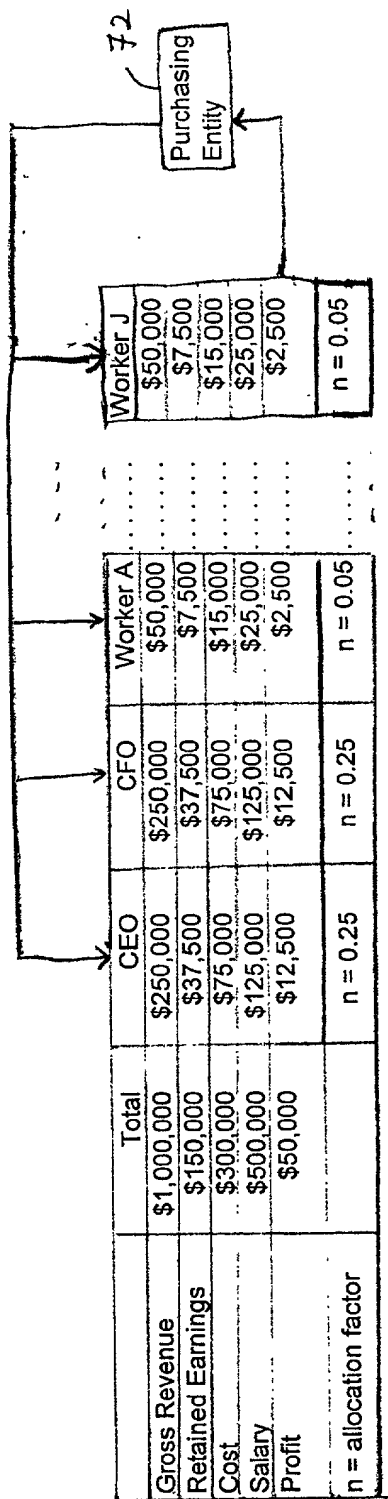


FIG. 3

FIG. 4 is a block diagram of a system for allocating costs to indirect business units (IBUs) based on a purchasing entity's allocation factor.

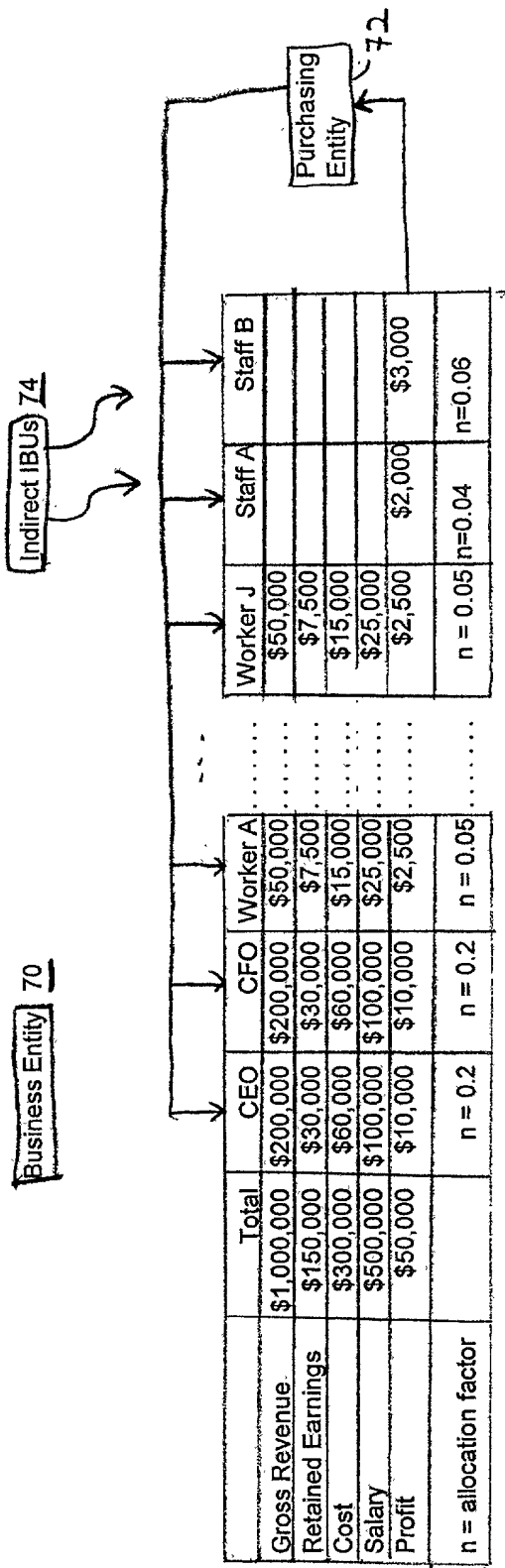


FIG. 4